
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
DATA ANALYSIS DIVISION



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Lock Guidance Frequently Asked Questions November 14, 2011

The document provides further explanation and addresses frequently asked questions regarding the Lock Guidance Memo distributed by the Department of Local Government Finance ("Department") on September 30, 2011 ([http://www.in.gov/dlgf/files/110930 - Bussis Memo - Lock Guidance in 50 IAC 26.pdf](http://www.in.gov/dlgf/files/110930_-_Bussis_Memo_-_Lock_Guidance_in_50_IAC_26.pdf)).

After receiving feedback from assessors and auditors, the Department has revised the requirements for the tracking document (http://www.in.gov/dlgf/files/Modification_Tracking_Template.xls). The Department no longer requests that deductions and exemptions are tracked in the document and has removed the Net Assessed Value columns from the template.

Our county has made significant changes since assessed values rolled. Do we need to go back and recreate our changes?

Prior to receiving this document you already may have made changes to your assessed values since certification. If you already have made significant changes, in either the number of records or the size of change in the assessed value, you should attempt to document this information in the template as best as possible. If these changes are not documented, issues may arise during the spring data compliance reviews that require additional explanation to be provided at that time. With the ongoing implementation of the tracking document, this should not be a problem in future years.

Can the APPEAL file substitute for the tracking document?

There are many overlaps between the APPEAL file and the tracking document, and the Department understands the desire to use an existing file in place of the new tracking document. However, data compliance on the APPEAL file has historically been very poor. Additionally, the APPEAL file is submitted October 1 with the real and personal property data files, and we will be requesting the tracking sheet during the spring reviews. The Department has received questions from vendors who are trying to automate the Excel-based tracking document from the data used to create the APPEAL file. The Department certainly supports any effort by counties and their vendors to automate this process.

Do assessors and auditors have to make changes and track them? What if an auditor or assessor chooses not to enter the changes during the previously locked period (i.e., after gross assessed values roll and before the abstract is certified by the Auditor of State)?

The intent of the change in 50 IAC 26 regarding the lock rule is to provide officials with greater flexibility during the locked period to maintain and update assessed values throughout the assessment and tax year. The changes in 50 IAC 26 in regard to lock guidance simply provide flexibility. By providing for this flexibility, though, there is a possibility that the spring data compliance review would be affected when comparing the auditor and assessor's values. The tracking document allows the county to have the flexibility to make necessary changes, without having to wait until after generating the TAXDATA and

ADJMENTS files as in the past. If assessors or auditors choose to not make changes during the lock period, they would be able to operate under the same procedures as in previous years. The September 30 memo requires that changes be tracked in the template, IF there are changes in the system under the revised lock guidance in 50 IAC 26 (after values would have been locked under the previous rule). If during the locked period you are not changing the values in the current tax year, there is no need to track the values in this worksheet.

Is this guidance effective for 2011 pay 2012?

The Department expects that 2011 pay 2012 would be the first year that this would be applicable; however, it depends where your county is right now in the billing cycle. The rule allows for changes within the “current tax year” and that depends on local factors.

Do we have to track every change in the tracking document?

The Department requests the tracking of the gross assessed value changes that are made during the previously locked period. We are requesting only those made between the assessor’s roll and the abstract certification be tracked.

Does the tracking document replace the other documentation required through a correction of error or assessment adjustment?

No, the tracking document only is intended to track changes for use in determining data compliance.

How much information needs to be provided in the “Reason for Modification” description? Is the Department requiring the Appeal Form Number in the description?

The Department requests a short description and does not require the description come from a code list. The description should be brief and provide a general overview. Examples of sufficient descriptions are: “PTABOA,” “Appeal,” “Form 133 Change,” and “Correction of Error.”

If you have any questions on the lock guidance contained in 50 IAC 26, please contact Director of Data Analysis Eric Bussis at erbussis@dlgf.in.gov or 317.232.3759.